

EXHIBIT A

Time Detail



Invoice: 4013519
Client: 125264

05/15/2025

Big Lots, Inc. Creditors' Committee
N/A
Wilmington, DE

For Services Rendered in Connection with:

Matter: 0011 Big Lots Unsecured Creditors' Committee

Task / Date	Desc. / Name	Hours	Amount	Description
B110 04/15/25	Case Administration N. Rowles	0.20	289.00	Multiple correspondence with MWE team re fee accruals (.1); correspondence with FTI team re same (.1).
B110 04/20/25	Case Administration N. Rowles	0.30	433.50	Analyze Sharrell Smith stay relief motion and other recent docket filings (.3).
B110 04/21/25	Case Administration N. Rowles	0.40	578.00	Email correspondence with MWE team re budget matters (.1); email correspondence with S. Lutkus re same and re case updates (.1); review recent docket updates, including orders related to assumption, assignment, and sale notices (.2).
B110 04/22/25	Case Administration K. Going	1.90	3,534.00	Review recent filings (1.5); follow up with N. Rowles re next steps. (.4).



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Task / Date	Desc. / Name	Hours	Amount	Description
B110 04/23/25	Case Administration S. Lutkus	0.60	1,095.00	Review recent pleadings filed on case docket (.4); multiple e-mail messages with N. Rowles and C. Catanese re preparation of summaries of same for circulation to committee (.2).
B110 04/23/25	Case Administration C. Catanese	0.70	801.50	Review and analyze Debtors' 9019 motion (.5); draft summary re same (.2).
B110 04/24/25	Case Administration S. Lutkus	0.20	365.00	E-mail correspondence from/to N. Rowles re matters relevant to certain recently-filed pleadings (.2).
B150 04/01/25	Mtgs/Communications w/Creditor N. Rowles	1.10	1,589.50	Draft email to Committee re matter updates (.4); teleconference with S. Piraino in connection with same (.1); multiple correspondence with MWE, Cole Schotz, and FTI teams re same (.2); review draft Committee presentation from FTI regarding winddown and administrative budgets (.3); correspondence with FTI team re same (.1).
B150 04/01/25	Mtgs/Communications w/Creditor S. Lutkus	0.30	547.50	Review FTI budget update materials prepared for circulation to Committee (.2); multiple follow-up e-mail messages from N. Rowles re matters relevant to same, including draft update to Committee (.1).



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Task / Date	Desc. / Name	Hours	Amount	Description
B150 04/02/25	Mtgs/Communications w/Creditor N. Rowles	0.40	578.00	Revise Committee email with updates from April 2, 2025 hearing (.3); send Committee update email (.1).
B150 04/02/25	Mtgs/Communications w/Creditor S. Lutkus	0.20	365.00	Multiple e-mail messages with MWE (N. Rowles) and Cole Schotz (J. Alberto) teams re matters relevant to Committee e-mail update in lieu of meeting (.2).
B150 04/02/25	Mtgs/Communications w/Creditor K. Going	1.80	3,348.00	Review and revise update to UCC (.5); review related documents including recent filings (1.3).
B150 04/07/25	Mtgs/Communications w/Creditor S. Lutkus	0.10	182.50	Review draft Committee update e-mail re motion to assume/assign certain real property leases and e-mail correspondence with M. Solimani (Cole Schotz) re same (.1).
B150 04/08/25	Mtgs/Communications w/Creditor N. Rowles	1.90	2,745.50	Revise draft email update to Committee with additional information (.8); review dockets related to GBRP sale order appeals in connection with same (.4); review recent docket filings in bankruptcy case, including motion to extend exclusivity periods, in connection with same (.5); correspond with Cole Schotz team re same (.2).



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B150 04/08/25	Mtgs/Communications w/Creditor C. Catanese	0.50	572.50	Draft email update to Committee re case status (.5).
B150 04/08/25	Mtgs/Communications w/Creditor S. Lutkus	1.50	2,737.50	Review of/revisions to draft Committee e-mail update in lieu of meeting (1.2); multiple follow-up e-mail messages with N. Rowles and M. Solimani (Cole Schotz) in connection with same (.3).
B150 04/10/25	Mtgs/Communications w/Creditor N. Rowles	0.30	433.50	Review draft admin and winddown budget for Committee prepared by FTI team (.2); correspondence with MWE, Cole Schotz, and FTI teams re same (.1).
B150 04/10/25	Mtgs/Communications w/Creditor S. Lutkus	0.30	547.50	Review FTI draft materials re budget update prepared for circulation to Committee (.2); e-mail correspondence from/to M. Hartlipp (Cole Schotz) re draft e-mail update to Committee (.1).
B150 04/16/25	Mtgs/Communications w/Creditor N. Rowles	0.40	578.00	Review FTI presentation on administrative and winddown budget updates (.3); email same to Committee (.1).
B150 04/16/25	Mtgs/Communications w/Creditor S. Lutkus	0.30	547.50	Review FTI draft budget update materials prepared in lieu of Committee meeting (.2); e-mail correspondence with MWE, Cole Schotz and FTI teams re same (.1).



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Task / Date	Desc. / Name	Hours	Amount	Description
B150 04/24/25	Mtgs/Communications w/Creditor N. Rowles	0.50	722.50	Review draft administrative and winddown budget update for Committee (.3); email correspondence with FTI team re same (.1); email Committee re same (.1).
B150 04/24/25	Mtgs/Communications w/Creditor S. Lutkus	0.20	365.00	Review FTI-prepared budget update analysis in connection with e-mail update to Committee in lieu of meeting (.2).
B150 04/28/25	Mtgs/Communications w/Creditor S. Lutkus	0.40	730.00	Multiple e-mail messages with N. Rowles re matters relevant to draft Committee e-mail update in respect of recently filed pleadings (.3); follow-up e-mail correspondence from N. Rowles, then DPW team re matters relevant to same (.1).
B150 04/29/25	Mtgs/Communications w/Creditor N. Rowles	1.90	2,745.50	Analyze motion to assume litigation coordination agreements, including participation agreement and upside sharing and coordination agreement (.9); draft email to Committee re same and revise email to Committee re Smith stay relief motion and motion to approve settlement with property insurers (1.0).
B150 04/29/25	Mtgs/Communications w/Creditor S. Lutkus	0.20	365.00	Review draft Committee update e-mail in respect of recently-filed pleadings and correspondence with N. Rowles in connection with matters relevant to same (.2).



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Task / Date	Desc. / Name	Hours	Amount	Description
B155 04/02/25	Court Hearings S. Lutkus	1.70	3,102.50	Attend hearing re objection of 1255 Sunrise Realty, LLC to assumption & assignment of lease (partial attendance) (1.7).
B155 04/02/25	Court Hearings C. Catanese	2.80	3,206.00	Attend hearing re lease designation (2.5); revise notes re same (.3).
B155 04/03/25	Court Hearings C. Catanese	0.30	343.50	Attend April 3, 2025 hearing (.2); correspond with MWE team re same (.1).
B155 04/08/25	Court Hearings N. Rowles	0.80	1,156.00	Draft summary of Court's April 3 ruling on objection to designation notice (.4); review transcript and C. Catanese notes re same (.3); email S. Lutkus re same (.1).
B160 04/03/25	Fee/Employment Applications D. Hurst	2.20	4,092.00	Review McDermott March time detail for privilege and compliance with local rules (2.2).
B160 04/05/25	Fee/Employment Applications D. Hurst	0.80	1,488.00	Begin to review and revise McDermott March fee application (.8).



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B160 04/09/25	Fee/Employment Applications D. Hurst	2.10	3,906.00	Review revised McDermott March time detail for privilege and compliance with local rules (1.9); draft correspondence to N. Rainey re information needed for McDermott March fee application (.1); draft correspondence to N. Rowles re task descriptions needed for same (.1).
B160 04/11/25	Fee/Employment Applications N. Rainey	0.60	330.00	Revise MWE's sixth monthly fee application (.5); correspond with D. Hurst re same (.1).
B160 04/13/25	Fee/Employment Applications D. Hurst	1.20	2,232.00	Review and revise McDermott March fee application (1.1); draft correspondence to firm financial analysts re information needed for second interim fee application (.1).
B160 04/13/25	Fee/Employment Applications N. Rowles	1.10	1,589.50	Revise task code narratives for March monthly fee application (.8); review time detail in connection with same (.2); correspondence with D. Hurst re same (.1).
B160 04/14/25	Fee/Employment Applications N. Rowles	0.50	722.50	Revise March time detail for privilege and compliance with local rules (.4); email correspondence with D. Hurst re same (.1).



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Task / Date	Desc. / Name	Hours	Amount	Description
B160 04/15/25	Fee/Employment Applications D. Hurst	0.60	1,116.00	Review further revised McDermott March time detail for privilege and compliance with local rules (.6).
B160 04/17/25	Fee/Employment Applications D. Hurst	5.60	10,416.00	Continue to review and revise McDermott March fee application (1.2); draft correspondence to D. Azman, K. Going re same (.1); review and revise McDermott second interim fee application (4.3).
B160 04/22/25	Fee/Employment Applications D. Hurst	1.30	2,418.00	Review and finalize McDermott March fee application (1.1); draft multiple correspondence to N. Rainey re preparation of filing version of same (.1); draft correspondence to N. Rowles re same (.1).
B160 04/22/25	Fee/Employment Applications N. Rainey	0.40	220.00	Finalize MWE's sixth monthly fee application for filing (.3); correspond with D. Hurst re same (.1).
B160 04/24/25	Fee/Employment Applications N. Rowles	0.50	722.50	Review draft March monthly fee application (.4); correspondence with Cole Schotz team re filing same (.1).
B160 04/25/25	Fee/Employment Applications N. Rowles	0.20	289.00	Email correspondence with Cole Schotz team re filing of MWE March monthly fee application (.1); correspondence with N. Rainey re same (.1).



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B160 04/25/25	Fee/Employment Applications N. Rainey	0.40	220.00	Correspond with N. Rowles re electronic filing of MWE's sixth monthly fee application (.1); correspond with S. Cushman re corresponding LEDES file (.1); email correspondence with the US Trustee's office providing LEDES file re MWE's sixth monthly fee application (.2).
B160 04/27/25	Fee/Employment Applications D. Hurst	0.40	744.00	Review and revise McDermott second interim fee application (.4).
B190 04/01/25	Other Contested Matters J. Haims	1.30	2,619.50	Work on draft D&O complaint (1.0); review draft demand letter and correspondence regarding same (.3).
B190 04/01/25	Other Contested Matters R. Lee	4.70	4,794.00	Review documents for issues related to possible D&O claims (4.7).
B190 04/01/25	Other Contested Matters E. Shereff	4.40	5,588.00	Analyze detail in demand letter (.5); communicate with opposing counsel (.2); revise draft complaint (3.1); draft status update (.6).



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B190 04/01/25	Other Contested Matters N. Rowles	1.10	1,589.50	Review draft demand letter related to estate claims and causes of action (.3); correspondence with MWE team re same (.2); multiple teleconferences with E. Shereff re same (.3); in-office conference with S. Lutkus re same (.3).
B190 04/01/25	Other Contested Matters S. Lutkus	0.70	1,277.50	Conference with N. Rowles re matters relevant to committee D&O investigation, including draft demand letter (.3); multiple internal e-mail messages (with J. Haims, N. Rowles, and E. Shereff) re matters relevant to same (.2); follow-up e-mail correspondence with D. Azman re same (.2).
B190 04/02/25	Other Contested Matters J. Haims	2.00	4,030.00	Work on draft D&O complaint with litigation team (1.5); correspondence with litigation team about draft demand letter (.5).
B190 04/02/25	Other Contested Matters R. Lee	0.60	612.00	Review documents for issues related to possible claims and create saved search of notable documents (.6).
B190 04/02/25	Other Contested Matters N. Rowles	2.90	4,190.50	Revise demand letter in accordance with comments (2.3); multiple teleconferences with E. Shereff re same (.2); multiple correspondence with D. Azman, J. Haims, S. Lutkus, and E. Shereff re same (.4).



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B190 04/02/25	Other Contested Matters S. Lutkus	0.80	1,460.00	E-mail correspondence with D. Azman re matters relevant to draft demand letter in respect of committee D&O investigation (.2); follow-up e-mail correspondence with N. Rowles re matters relevant to same (.2); cursory review of background documentation in connection with same (.1); multiple follow-up internal e-mail messages (with D. Azman, J. Haims, and N. Rowles) re matters relevant to same (.3).
B190 04/02/25	Other Contested Matters E. Shereff	8.00	10,160.00	Call with senior associate to discuss demand letter (.2); revise order of complaint and add public filing data (3.8); call with partner to discuss demand letter (.2); search for and analyze public comments, docket, 10-K, 10-Q and other SEC documentation for use in complaint (3.8).
B190 04/03/25	Other Contested Matters J. Haims	3.00	6,045.00	Work on draft D&O complaint (2.0); review revised drafts of demand letter (1.0).
B190 04/03/25	Other Contested Matters N. Rowles	4.90	7,080.50	Draft demand letter re estate claims and causes of action (1.9); multiple correspondence with E. Shereff re same (.3); revise same in accordance with S. Lutkus comments (1.7); research related to same (.6); teleconference with S. Lutkus re same (.3); participate in call with



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				MWE and DPW teams re document requests (.1).
B190 04/03/25	Other Contested Matters R. Lee	2.90	2,958.00	Conduct targeted searches for documents regarding disclosure schedules (2.9).
B190 04/03/25	Other Contested Matters S. Lutkus	4.20	7,665.00	E-mail correspondence with D. Azman and N. Rowles (.1), then conference with N. Rowles (.1) re matters relevant to draft demand letter in respect of Committee D&O investigation; review of/further revisions to multiple drafts of demand letter (3.1); telephone conference with (.4), then e-mail correspondence from/to (.1) N. Rowles re matters relevant to same; participate in Zoom conference with MWE (J. Haims, N. Rowles, and E. Shereff) and Davis Polk (J. McClammy, M. Brock, and S. Piraino) re matters relevant to Committee discovery requests (.2); review documentation filed in connection with motion for voluntary dismissal of appeal of sale order (.2).



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B190 04/03/25	Other Contested Matters D. Azman	1.00	1,760.00	Review and revise D&O demand letter (.6); develop strategy re same (.4)
B190 04/03/25	Other Contested Matters Z. Irfan	0.80	716.00	Research re APA disclosure schedules (.8).
B190 04/03/25	Other Contested Matters E. Shereff	8.50	10,795.00	Search for dates in existing work product based on demand letter (.8); draft and revise complaint (1.0); draft demand letter (2.2); revise demand letter based on comments (.6); call with partner re complaint (.2); communicate results of research to FTI (.2); respond to team comments and questions on demand letter (.4); meet and confer re D&O investigation (.5); prepare for meet and confer (.5); analyze documents on Relativity for FTI question (2.1).
B190 04/04/25	Other Contested Matters J. Haims	2.30	4,634.50	Work on draft D&O complaint (.8); correspondence with litigation team regarding same and strategy (.2); review, revise and finalize drafts of demand letter and cover email (1.3).
B190 04/04/25	Other Contested Matters S. Lutkus	0.80	1,460.00	Review of/additional revisions to draft demand letter in respect of committee D&O investigation (.4); multiple internal e-mail messages (with D. Azman, J. Haims, and N.



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				Rowles) re matters relevant to same (.3); e-mail correspondence from/to T. Rodrigues (FTI) re matters relevant to outstanding document requests in connection with FTI financial analysis in respect of draft D&O complaint (.1).
B190 04/04/25	Other Contested Matters E. Shereff	2.10	2,667.00	Revise complaint to reflect comments on demand letter (2.1).
B190 04/04/25	Other Contested Matters N. Rowles	2.70	3,901.50	Revise Committee demand letter in connection with D&O investigation (1.1); research related to same (.7); multiple correspondence with MWE team re same (.5); finalize same in preparation for sending to Debtors (.2); email same to Debtors' counsel (.2).
B190 04/07/25	Other Contested Matters Z. Irfan	0.70	626.50	Review documents to supplement complaint (.7).
B190 04/09/25	Other Contested Matters J. Haims	0.50	1,007.50	Correspondence with litigation team re draft complaint, D&O investigation, and strategy (.5).



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B190 04/09/25	Other Contested Matters E. Shereff	1.70	2,159.00	Revise complaint (1.7).
B190 04/10/25	Other Contested Matters N. Rowles	0.60	867.00	Review draft complaint (.2); multiple correspondence with D. Azman and S. Lutkus re same (.2); correspondence with E. Shereff re same (.1); teleconference with E. Shereff re same (.1).
B190 04/10/25	Other Contested Matters S. Lutkus	0.40	730.00	Cursory review of draft D&O complaint (.3); multiple follow-up e-mail messages with D. Azman and N. Rowles re matters relevant to same (.1).
B190 04/10/25	Other Contested Matters E. Shereff	6.00	7,620.00	Revise complaint to reflect comments (3.1); analyze issues re term loan facility (2.9).
B190 04/14/25	Other Contested Matters J. Haims	0.40	806.00	Correspondence with litigation team re draft complaint, D&O investigation, and strategy (.4).
B190 04/15/25	Other Contested Matters J. Haims	0.70	1,410.50	Review draft complaint (.5); correspondence regarding same (.2).



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B190 04/15/25	Other Contested Matters E. Shereff	4.40	5,588.00	Research re fiduciary duty fact patterns (3.2); provided update to team re status of complaint (.1); continue to revise complaint (1.0); communicate with FTI re complaint (.1).
B190 04/16/25	Other Contested Matters J. Haims	0.80	1,612.00	Review draft complaint (.6); correspondence with litigation team regarding same (.2).
B190 04/16/25	Other Contested Matters N. Rowles	4.50	6,502.50	Review and revise draft complaint against D&Os (4.3); correspondence with E. Shereff re same (.2).
B190 04/16/25	Other Contested Matters E. Shereff	1.00	1,270.00	Meeting with team members to edit complaint (1.0).
B190 04/17/25	Other Contested Matters J. Haims	1.50	3,022.50	Review revised draft complaint (1.2); correspondence regarding same (.3).
B190 04/17/25	Other Contested Matters E. Shereff	1.60	2,032.00	Revise complaint based on FTI comments (.6); meeting with FTI to walk through powerpoint re transaction analysis (1.0).



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B190 04/18/25	Other Contested Matters Z. Irfan	2.50	2,237.50	Review documents to identify claims and supplement complaint (2.5).
B190 04/18/25	Other Contested Matters E. Shereff	6.00	7,620.00	Analyze precedential complaints re potential claims (3.1); review and analyze transaction details (2.9).
B190 04/19/25	Other Contested Matters Z. Irfan	2.30	2,058.50	Review documents to identify additional claims for complaint (2.3).
B190 04/20/25	Other Contested Matters Z. Irfan	0.90	805.50	Continue to review documents to identify additional claims (.9).
B190 04/21/25	Other Contested Matters J. Haims	2.00	4,030.00	Continue to work on draft complaint (1.7); correspondence to litigation team regarding same (.3).
B190 04/21/25	Other Contested Matters S. Lutkus	0.30	547.50	Multiple e-mail messages with N. Rowles re matters relevant to draft D&O complaint (.3).



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B190 04/21/25	Other Contested Matters E. Shereff	9.00	11,430.00	Analyze documents re potential claims (2.8); revise complaint (2.9); analyze hot documents from discovery in connection with revisions to complaint (3.3).
B190 04/22/25	Other Contested Matters J. Haims	2.50	5,037.50	Continue to work on draft complaint (2.2); correspondence with litigation team regarding same, D&O investigation, additional document and information requests (.3).
B190 04/22/25	Other Contested Matters N. Rowles	0.30	433.50	Meeting with S. Lutkus re investigation into estates' causes of action against Debtors' directors and officers (.3).
B190 04/22/25	Other Contested Matters S. Lutkus	0.70	1,277.50	Conference with N. Rowles re matters relevant to Committee D&O investigation (.3); cursory review/analysis of background documentation relevant to same (.4).
B190 04/22/25	Other Contested Matters E. Shereff	6.00	7,620.00	Revise complaint to reflect comments (5.2); identify documents and facts still outstanding re completion of complaint (.6); provide transaction diligence to FTI (.2).
B190 04/23/25	Other Contested Matters J. Haims	5.00	10,075.00	Continue to review and revise draft complaint (3.6); correspondence with litigation team regarding same (.4); review materials from FTI (.5); review draft document and information request to DPW (.5).



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B190 04/23/25	Other Contested Matters J. Gerber	0.50	937.50	Attend meeting with litigation team re draft complaint (.5).
B190 04/23/25	Other Contested Matters N. Rowles	2.10	3,034.50	Draft status update re outstanding matters in cases (.6); review status updates from FTI team in connection with same (.5); teleconference with E. Shereff re D&O investigation (.1); email correspondence with S. Lutkus re same (.2); email correspondence with S. Lutkus and C. Catanese re Smith motion for relief from stay (.4); email correspondence with DPW team re same and re D&O policy proceeds update (.3).
B190 04/23/25	Other Contested Matters S. Lutkus	1.10	2,007.50	Receipt and cursory review of FTI draft financial analysis prepared in connection with D&O investigation (.8); multiple e-mail messages with E. Shereff re matters relevant to same (.1); review draft supplementary document request e-mail to Davis Polk team (.2).
B190 04/23/25	Other Contested Matters E. Shereff	10.10	12,827.00	Identify and compile documents in connection with complaint review (3.6); communicate with opposing counsel re information requests (.3); analyze documents re motion to compel for inclusion in complaint (1.3); continue to revise complaint (3.0); update citations in complaint (1.9).



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B190 04/24/25	Other Contested Matters J. Haims	3.00	6,045.00	Review and revise draft complaint (2.0); prepare for and attend call with FTI re same (1.0).
B190 04/24/25	Other Contested Matters N. Rowles	2.40	3,468.00	Participate in call with MWE litigation team and FTI re financial analysis related to D&O investigation (.6); teleconference with C. Aas (FTI) re draft complaint (.1); email correspondence with E. Shereff and C. Aas re same (.1); continue to draft summary of case status updates (.5); review lease assignment and sale orders, order on Debtors' exclusivity extension motion, pre-closing administrative expense claims bar date order, and designation notices in connection with same (.8); email correspondence with FTI re same (.2); email correspondence with K. Going re same (.1).
B190 04/24/25	Other Contested Matters J. Gerber	5.50	10,312.50	Review and analyze draft complaint (2.5); review and analyze additional materials for draft complaint (3.0).
B190 04/24/25	Other Contested Matters E. Shereff	8.30	10,541.00	Research re insurance towers (1.9); analyze insurance research (1.6); review documents search in connection with complaint (.9); communicate with opposing counsel re dividend memos (.3); analyze sale



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Task / Date	Desc. / Name	Hours	Amount	Description
				hearing transcript in connection with revisions to complaint (3.6).
B190 04/24/25	Other Contested Matters S. Lutkus	0.40	730.00	E-mail correspondence with N. Rowles re matters relevant to research issues in respect of draft D&O complaint (.2); review correspondence from M. Brock (Davis Polk) (.1), then E. Shereff (.1) re matters relevant to outstanding Committee requests for documents.
B190 04/25/25	Other Contested Matters J. Haims	2.00	4,030.00	Continue to review and revise draft complaint (1.6); correspondence with litigation team regarding same, D&O investigation, additional document and information requests, FTI analysis (.4)
B190 04/25/25	Other Contested Matters J. Gerber	4.00	7,500.00	Revise draft complaint (4.0).
B190 04/25/25	Other Contested Matters E. Shereff	8.90	11,303.00	Legal research re fiduciary duty standards in various jurisdictions (3.9); research re FTI conclusions (2.8); analyze FTI analysis and findings re transaction (2.2).



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Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 4013519
Invoice Date: 05/15/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B190 04/27/25	Other Contested Matters N. Rowles	2.40	3,468.00	Analyze 9019 motion to approve settlement with property insurers (.3); draft summary of same (.3); analyze Smith motion for relief from stay (.3); correspondence with S. Lutkus re same and re 9019 motion to approve settlement with property insurers (.5); review February 26, 2025 hearing transcript in connection with drafting summary of outstanding case issues (.4); review correspondence with DPW re Committee's D&O investigation (.2); review stipulation with HomeView and first and second omnibus claims objections (.4).
B190 04/28/25	Other Contested Matters J. Haims	1.00	2,015.00	Revise draft D&O complaint (.8); correspondence with litigation team regarding same and strategy (.2).
B190 04/28/25	Other Contested Matters E. Shereff	8.10	10,287.00	Meeting with J. Haims to discuss complaint comments (.7); draft and circulate revised version of complaint (1.3); research re background information for complaint (3.8); revise complaint based on comments (2.3).
B190 04/28/25	Other Contested Matters S. Lutkus	0.80	1,460.00	Telephone conference with D. Azman re matters relevant to preparation of draft D&O complaint (.1); conference with K. Going re matters relevant to same (.3); multiple internal e-mail messages (with K. Going, J. Haims, N. Rowles



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Task / Date	Desc. / Name	Hours	Amount	Description
				and E. Shereff) re matters relevant to same (.2); review M. Brock (DPW) reply to outstanding Committee document and information requests (.2).
B190 04/28/25	Other Contested Matters J. Gerber	4.50	8,437.50	Continue to revise draft complaint (4.5).
B190 04/28/25	Other Contested Matters N. Rowles	0.60	867.00	Draft email to Committee regarding Debtors' motion to compromise with property insurers (.3); email correspondence with Debtors' counsel re same (.2); email correspondence with S. Lutkus re same (.1).
B190 04/29/25	Other Contested Matters E. Shereff	5.20	6,604.00	Attend litigation team meeting to discuss complaint (.5); analyze newly recovered meeting minutes (.9); research re revisions to complaint (1.6); continue to revise complaint (1.4); correspond with opposing counsel re information requests (.4); revise call notes (.4).
B190 04/29/25	Other Contested Matters J. Haims	2.00	4,030.00	Review and revise draft D&O complaint (1.7); correspondence regarding same (.3).



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Task / Date	Desc. / Name	Hours	Amount	Description
B190 04/29/25	Other Contested Matters N. Rowles	0.60	867.00	Participate in call with K. Going, S. Lutkus, J. Haims, and E. Shereff re D&O investigation (.5); email correspondence with FTI re analysis in connection with same (.1).
B190 04/29/25	Other Contested Matters S. Lutkus	0.50	912.50	Participate in Zoom conference with K. Going, J. Haims, N. Rowles, and E. Shereff re matters relevant to D&O investigation and status of draft complaint (.5).
B190 04/30/25	Other Contested Matters J. Haims	3.00	6,045.00	Continue to review and revise draft D&O complaint (2.6); correspondence regarding same (.4).
B190 04/30/25	Other Contested Matters E. Shereff	4.10	5,207.00	Analyze evolving board membership and committee membership (3.2); analyze factual chronology for complaint (.9).
B190 04/30/25	Other Contested Matters N. Rowles	2.80	4,046.00	Draft timeline of events needed for complaint against D&Os (2.6); email correspondence with J. Haims and E. Shereff re same (.2).
B320 04/07/25	Plan and Disclosure Statement S. Lutkus	0.20	365.00	Multiple e-mail messages from/to S. Newman (.1) then S. Carnes (.1) re matters relevant to Debtors' motion to extend exclusivity.



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Big Lots, Inc. Creditors' Committee

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Task / Date	Desc. / Name	Hours	Amount	Description
B320 04/08/25	Plan and Disclosure Statement K. Going	0.80	1,488.00	Review exclusivity motion (.4) and discuss UCC response (.4).
Total Hours		247.00	Total For Services	\$368,374.50

Task Code Summary

Task Code	Description	Hours	Amount
B110	Case Administration	4.30	7,096.00
B150	Mtgs/Communications w/Creditor	12.30	19,700.50
B155	Court Hearings	5.60	7,808.00
B160	Fee/Employment Applications	17.90	30,505.50
B190	Other Contested Matters	205.90	301,411.50
B320	Plan and Disclosure Statement	<u>1.00</u>	<u>1,853.00</u>
		247.00	368,374.50

Timekeeper Summary

Name	Hours	Rate	Amount
D. Azman	1.00	1,760.00	1,760.00
C. Catanese	4.30	1,145.00	4,923.50
J. Gerber	14.50	1,875.00	27,187.50
K. Going	4.50	1,860.00	8,370.00
J. Haims	33.00	2,015.00	66,495.00
D. Hurst	14.20	1,860.00	26,412.00
Z. Irfan	7.20	895.00	6,444.00
R. Lee	8.20	1,020.00	8,364.00
S. Lutkus	16.90	1,825.00	30,842.50
N. Rainey	1.40	550.00	770.00
N. Rowles	38.40	1,445.00	55,488.00
E. Shereff	103.40	1,270.00	131,318.00
Totals	247.00		<u>\$368,374.50</u>

One Vanderbilt Avenue New York, NY 10017-3852 Tel +1 212 547 5400

US practice conducted through McDermott Will & Emery LLP.

EXHIBIT B

Expense Detail



**McDermott
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Big Lots, Inc. Creditors' Committee

Client: 125264
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Costs and Other Charges

Timekeeper	Date	Description	Qty	Amount
M. Rodgers	03/31/25	Computer Research VENDOR: CourtAlert.com Inc;INVOICE #:310026-2503;DATE: 03/31/2025 - Vendor CourtAlert fee for case research.	1.00	80.02
E. Shereff	11/26/24	Obtain Copy of Transcripts VENDOR: Veritext INVOICE#: 7901421 DATE: 11/26/2024 - Deposition transcript	0.00	4,190.95
E. Shereff	11/29/24	Obtain Copy of Transcripts VENDOR: Veritext INVOICE#: 7905423 DATE: 11/29/2024 - Deposition transcript	0.00	1,289.00
E. Shereff	12/13/24	Obtain Copy of Transcripts VENDOR: Veritext INVOICE#: 7938443 DATE: 12/13/2024 - Deposition transcript	0.00	1,146.00
Total Costs and Other Charges				\$6,705.97